



## Georgia Department of Revenue

### Bartow County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/31/2013.

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Steve Stewart  
135 W. Cherokee Ave., #217A  
Cartersville, Ga. 30120-3101,  
(770)387-5111  
Fax: (770)387-5018  
Email: [StewartS@bartowga.org](mailto:StewartS@bartowga.org)  
Website: [http://www.bartowga.org/index.php?option=com\\_content&view=article&id=174&Itemid=115](http://www.bartowga.org/index.php?option=com_content&view=article&id=174&Itemid=115)  
Pay Tax Online: [www.bartowcounty.paytaxes.net](http://www.bartowcounty.paytaxes.net)

##### Chairman of the Board of Tax Assessors

Howard F. Smith  
135 W. Cherokee Ave., Ste. 243B  
Cartersville, Ga. 30120-3101  
(770)387-5090  
Fax: (770)606-2390  
Email:

##### Chief Appraiser

Dana Shellhorse  
135 W. Cherokee Ave., Ste. 243B  
Cartersville, Ga. 30120-3101  
(770)387-5090  
Fax: (770)606-2390  
Email: [shellhorsed@bartowga.org](mailto:shellhorsed@bartowga.org)  
Property Records: <http://www.qpublic.net/ga/bartow/>

##### Chairman of the Board of Commissioners

Steve Taylor  
135 W. Cherokee Ave.  
Cartersville, Ga. 30120-3101  
(770)387-5030  
Fax: (770)387-5023  
Website: [http://www.bartowga.org/departments/county\\_commissioner/index.php](http://www.bartowga.org/departments/county_commissioner/index.php)

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Bartow County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

**HOMESTEAD EXEMPTIONS** This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The deadline for filing for an application for homestead exemption in Bartow County is April 1.

Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	State	Age	Other	Gross Income
L1	Regular	5,000		5,000		2,000			
L6	City of Cartersville	5,000		28,000		2,000	65		
L3	Bartow County Elderly	5,000		40,000		2,000	65		

L8	Disability	5,000		28,000		2,000		100% permanently disabled --renew annually	household income <20,000
L9	School Tax Elderly	5,000		10,000		2,000	62		household income <10,000

The City of Adairsville and Emerson homeowners can apply for one of several different homestead exemptions from ad valorem taxes for municipal purposes effective January 1, 2007.

Code	Exemption Type	County General	School General	City M&O	State	Age	Other	Income
	Regular	5,000	5,000	10,000	2,000			
	Elderly	5,000	5,000	40,000	2,000	65		
	Disability	5,000	5,000	28,000	2,000		100% permanently disabled	household income under 20,000

**FREPORT LEVEL ONE EXEMPTIONS** Bartow County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture – 80% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months – 80% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state – 80% exemption

The City of Cartersville has approved the exemption of all three classes of inventory from ad valorem taxation at the rate of twenty (20%) percent of the value effective January 1, 2004. The City of Adairsville has approved the exemption of all three classes of inventory from ad valorem taxation at the rate of eighty (80%) percent of the value.

**AD VALOREM TAX PAYMENTS** Taxes are normally due in this county by November 15 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

A penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline. The fi. fa. cost is \$10.00 for any bill \$100.00 or less and \$20.00 for any bill over \$100.00.

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

**MOTOR VEHICLE REGISTRATION** Bartow County is on the 12-month staggered registration system. Vehicle tags are sold at the Courthouse. Hours are Monday - Friday, 8:00 - 5:00. The tag office can be reached at (770)387-5112.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

#### MOBILE HOME TAXATION

**Mobile Home Location Permits** Taxpayers locating a mobile home in Bartow County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit.

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Bartow County the Clerk of the Superior Court is responsible for collecting intangible recording tax. That office can be contacted at:

135 W. Cherokee Ave, Suite 233  
Cartersville, Ga. 30120  
(770)387-5025

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

#### **OTHER INFORMATION**

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Fire, Street Lights** The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. These type fees are collected by the city at:

City of Cartersville  
P.O. Box 1390  
Cartersville Ga. 30120

**Independent School Systems** The City of Cartersville has the Cartersville school system.

**City Tax** The Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property.

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